

17-19a-204 Auditing services.

- (1)
 - (a) Except as provided in Subsection (1)(b) and subject to Subsection (2), a county auditor is authorized to audit the financial records and accounts of a:
 - (i) county office;
 - (ii) county department;
 - (iii) county division;
 - (iv) county justice court; or
 - (v) any other county entity.
 - (b) The county auditor may not audit the auditor's own office, including any of the county auditor's financial records or accounts.
- (2) The county auditor shall perform an audit:
 - (a) as needed, as defined by good management practices and the standards of the profession; and
 - (b) based on the auditor's professional judgement, taking into account considerations related to risk and materiality.
- (3) Nothing in this section may be construed to affect a county legislative body's authority under Section 17-53-212 or a county executive's authority under Section 17-53-303.

Enacted by Chapter 17, 2012 General Session